

Filed for intro on 02/19/97  
SENATE BILL 930 By  
Miller J

HOUSE BILL 1225  
By Williams (Wil)

AN ACT to amend Tennessee Code Annotated, Title 67; Chapter 3, Part 5, relative to petroleum product taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 3, Part 5, is amended by adding the following new section to be appropriately designated:

Section \_\_\_\_.

(a) "Solid and industrial/commercial waste hauler" means a person engaged in the operation of residential, industrial and commercial refuse-compacting and transfer vehicles.

(b) A person operating as a solid and industrial/commercial waste hauler where the tax has been paid shall be entitled to a refund of thirty percent (30%) of the tax imposed under parts 6 and 8 of this chapter.

(c) A refund under subsection (b) is not authorized unless an application is filed with the commissioner, executed under penalty of perjury and containing such information as the commissioner may require. A refund is not authorized unless the amount due in refund is fifty dollars (\$50.00) or more in a semiannual period. A refund application must be filed semiannually and within ninety (90) days after the end of June and December of the semiannual period in which the fuel was used.

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**\*001193\***

\*00119324\*

(d) A person may not secure a refund of any tax under this subsection unless the person is the holder of an unrevoked refund permit issued by the commissioner before the purchase of the gasoline or motor vehicle fuel. To procure a permit a person shall file with the department an application, executed under penalty of perjury on a form furnished by the commissioner, containing such information as the commissioner requires. The permit shall be numbered and shall entitle the person to whom issued to make application for a refund. If a refund claim is not filed within a period of one (1) year, unless the non-filing was for a good cause shown, the commissioner may cancel the permit.

(e) A refund authorized under this subsection does not apply to the special tax imposed under part 9 of this chapter.

SECTION 2. This act shall take effect July 1, 1997, the public welfare requiring it.